



# Overview of the Rules for Claiming an Exemption for a Dependent

**Caution:** This table is only an overview of the rules. For details, see Publication 17.

- You cannot claim any dependents if you, or your spouse if filing jointly, could be claimed as a dependent by another taxpayer.
- You cannot claim a married person who files a joint return as a dependent unless that joint return is only a claim for refund and there would be no tax liability for either spouse on separate returns.
- You cannot claim a person as a dependent unless that person is a U.S. citizen, U.S. resident alien, U.S. national, or a resident of Canada or Mexico, for some part of the year.<sup>1</sup>
- You cannot claim a person as a dependent unless that person is your qualifying child or qualifying relative.

Tests To Be a Qualifying Child	Tests To Be a Qualifying Relative
1. The child must be younger than you. (Exception: Any age if permanently totally disabled)	1. The person cannot be your qualifying child or the qualifying child of any other taxpayer. A child is not the qualifying child of any other taxpayer if the child's parent (or any other person for whom the child is defined as a qualifying child) is not required to file an income tax return or files an income tax return only to get a refund of income tax withheld.
2. The child must be your son, daughter, stepchild, foster child, brother, sister, half brother, half sister, stepbrother, stepsister, or a descendant of any of them.	2. The person either (a) must be related to you in one of the ways listed under Relatives who do not have to live with you, or (b) must live with you all year as a member of your household <sup>2</sup> (and your relationship must not violate local law).
3. The child must be (a) under age 19 at the end of the year, (b) under age 24 at the end of the year and a full-time student or (c) any age and permanently and totally disabled.	3. The person's gross income for the year must be less than \$3,650. <sup>3</sup>
4. The child must have lived with you for more than half of the year. <sup>2</sup>	4. You must provide more than half of the person's total support for the year. <sup>4</sup>
5. The child must not have provided more than half of his or her own support for the year.	
6. If the child meets the rules to be a qualifying child of more than one person, you must be the person entitled to claim the child as a qualifying child.	

<sup>1</sup>There is an exception for certain adopted children.

<sup>2</sup>There are exceptions for temporary absences, children who were born or died during the year, children of divorced or separated parents, and kidnapped children.

<sup>3</sup>There is an exception if the person is disabled and has income from a sheltered workshop.

<sup>4</sup>There are exceptions for multiple support agreements, children of divorced or separated parents, and kidnapped children.